

# **Bond Case Briefs**

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## **TAX - CALIFORNIA**

### **City and County of San Francisco v. Regents of University of California**

**Supreme Court of California - June 20, 2019 - P.3d - 2019 WL 2529253 - 19 Cal. Daily Op. Serv. 5742 - 2019 Daily Journal D.A.R. 5440**

City petitioned for writ of mandate to compel state universities to collect and remit city taxes from users of universities' parking lots.

The Superior Court denied petition. City appealed, and the Court of Appeal affirmed. The Supreme Court granted review.

The Supreme Court held that:

- Parking tax ordinance was not invalid as applied to drivers who park in paid university parking lots, and
- Parking tax ordinance did not violate principles of state sovereignty embodied in the State Constitution.

Parking tax ordinance, which imposed tax on drivers who parked their cars in paid parking lots, was not invalid as applied to drivers who parked in paid state university parking lots, although the tax would have secondary effects on the universities' ability to provide accessible parking; parking accessibility was not a sufficient basis for setting aside a nondiscriminatory municipal tax.

Parking tax ordinance, which imposed tax on drivers who parked their cars in paid parking lots, as applied to state universities, did not violate principles of state sovereignty embodied in the State Constitution, although universities were responsible for collecting and remitting the parking tax, where universities maintained the autonomy to manage their property as they wished, and burden of collecting the tax was minimal.